

## TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

### Dick Larsen

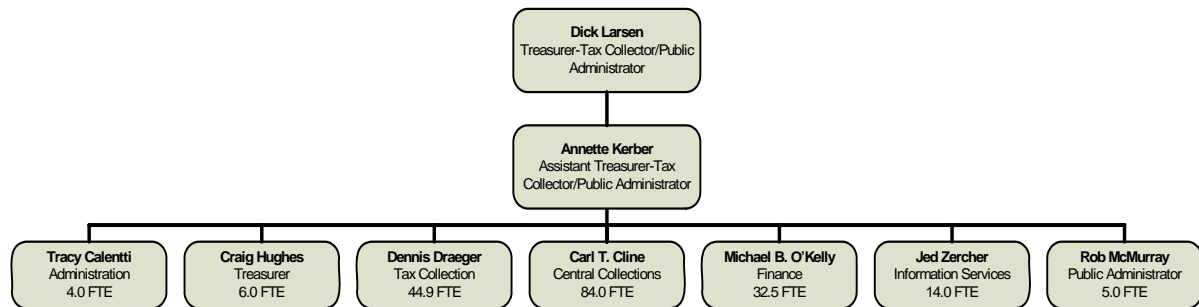
#### MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector/Public Administrator's office is to conduct County business in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

#### STRATEGIC GOALS

1. Manage the county treasury function in a safe, effective and efficient manner.
2. Collect property taxes in an effective manner with a focus on customer service.
3. Investigate and administer the estates of decedents with care and professionalism.

#### ORGANIZATIONAL CHART



#### SUMMARY OF BUDGET UNITS

	2006-07				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Treasurer-Tax Collector/Public Administrator	19,863,932	13,022,442	6,841,490		199.4
Redemption Maintenance	219,885	62,679		157,206	-
Unified Property Tax System	131,786	131,654		132	-
<b>TOTAL</b>	<b>20,215,603</b>	<b>13,216,775</b>	<b>6,841,490</b>	<b>157,338</b>	<b>199.4</b>

Detailed information for each budget unit is provided, along with a description of the services provided, budget unit history and applicable performance measures.



## Treasurer-Tax Collector/Public Administrator

### DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

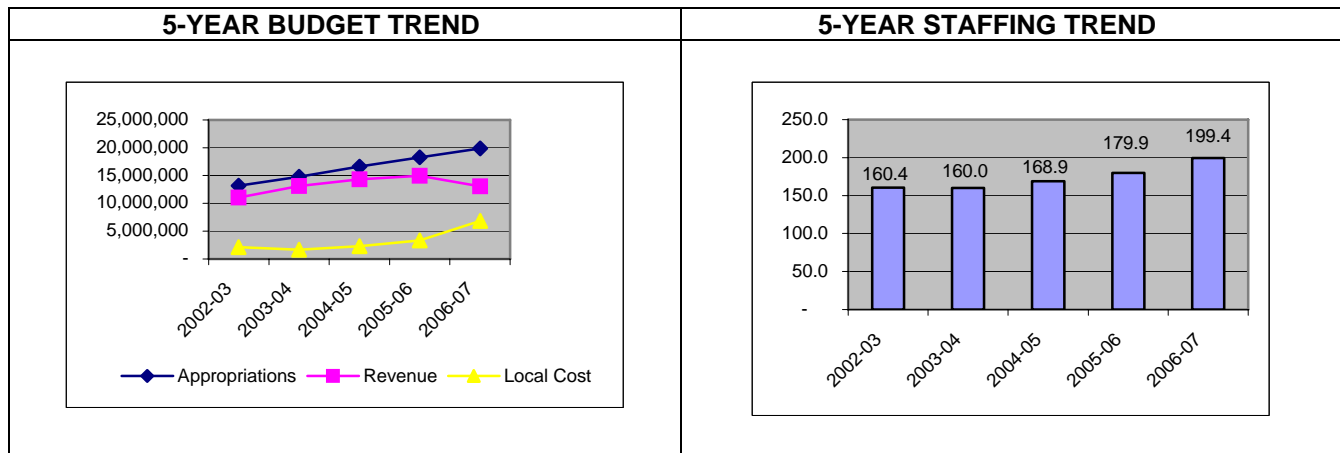
- Collecting of property taxes.
- Performing the county's treasury function.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.
- Administering property of persons who are deceased and no executor or administrator has been appointed.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to more than \$1.7 billion in property taxes, county licenses and other fees.

The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$3.5 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$38.0 million for the year ended June 30, 2006. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

### BUDGET HISTORY



### PERFORMANCE HISTORY

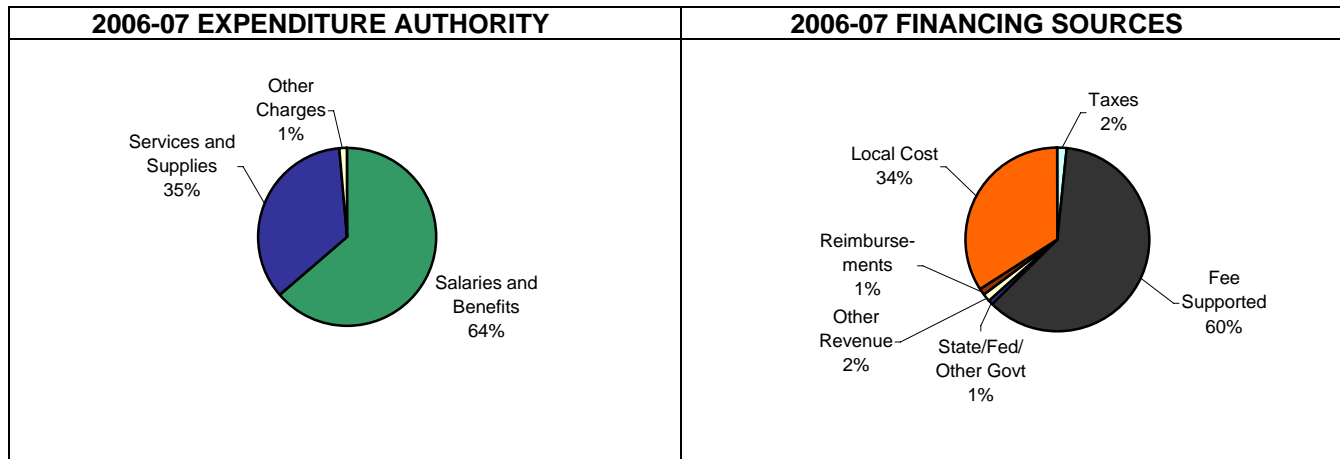
	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	12,259,298	13,457,617	15,314,987	19,172,368	16,063,350
Departmental Revenue	11,780,858	13,104,172	14,653,137	15,308,353	13,186,223
Local Cost	478,440	353,445	661,850	3,864,015	2,877,127
Budgeted Staffing				196.7	

In 2005-06 expenditure variance is due to salaries and benefits being below budget due to holding open vacant positions in Central Collections while negotiating a new court collections agreement. Services and supplies are under budget primarily due to other professional services being significantly lower than anticipated for Central Collections and Tax Sale.

Actual revenue for fiscal year 2005-06 is lower than modified budget primarily due to reduced assignments/collections from the Court while negotiating a new court collections agreement.



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
 DEPARTMENT: Treasurer-Tax Collector/Public Administrator  
 FUND: General

BUDGET UNIT: AAA TTC  
 FUNCTION: General  
 ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	6,896,779	8,111,751	8,986,573	9,400,292	11,214,538	12,791,061	1,576,523
Services and Supplies	4,491,863	4,455,098	4,623,989	4,512,768	5,249,538	5,183,079	(66,459)
Central Computer	670,656	707,960	937,397	1,807,203	1,737,182	1,808,616	71,434
Equipment	-	-	596,882	123,250	10,000	50,000	40,000
Transfers	341,780	785,691	170,146	219,837	231,934	250,335	18,401
Total Exp Authority	12,401,078	14,060,500	15,314,987	16,063,350	18,443,192	20,083,091	1,639,899
Reimbursements	(341,780)	(652,883)	-	-	(148,119)	(219,159)	(71,040)
Total Appropriation	12,059,298	13,407,617	15,314,987	16,063,350	18,295,073	19,863,932	1,568,859
Operating Transfers Out	200,000	50,000	-	-	-	-	-
Total Requirements	12,259,298	13,457,617	15,314,987	16,063,350	18,295,073	19,863,932	1,568,859
<b>Departmental Revenue</b>							
Taxes	248,120	266,890	394,470	392,200	337,640	349,000	11,360
Licenses & Permits	750	590	490	-	-	-	-
Fines and Forfeitures	55,087	53,039	48,512	32,300	47,000	35,000	(12,000)
Use of Money and Prop	-	13,507	16,985	10,814	7,393	7,393	-
State, Fed or Gov't Aid	98,140	53,418	106,486	142,203	71,490	138,000	66,510
Current Services	9,335,976	10,849,842	11,958,773	10,318,012	12,067,207	12,192,263	125,056
Other Revenue	2,042,785	1,866,886	2,127,421	2,242,441	2,424,949	169,000	(2,255,949)
Other Financing Sources	-	-	-	48,254	-	-	-
Total Revenue	11,780,858	13,104,172	14,653,137	13,186,223	14,955,679	12,890,656	(2,065,023)
Operating Transfers In	-	-	-	-	-	131,786	131,786
Total Financing Sources	11,780,858	13,104,172	14,653,137	13,186,223	14,955,679	13,022,442	(1,933,237)
Local Cost	478,440	353,445	661,850	2,877,127	3,339,394	6,841,490	3,502,096
Budgeted Staffing					179.9	199.4	19.5

In 2006-07, the department will incur increased costs to maintain current services, such as negotiated labor agreements, retirement, risk management, central computer, equipment purchases, and a minor decrease in services and supplies costs. These costs are reflected in the Change From 2005-06 Final Budget column, along with changes related to Board approved mid-year adjustments and department recommendations.

The budget includes a reclassification of a Fiscal Specialist to a Supervising Office Assistant in the Tax Collector Division due to an increase in the level of supervisory and technical responsibility required. The department is deleting a vacant Office Assistant III and adding a Deputy Public Administrator in the Public Administrator Division as a means to improve the effectiveness and efficiency of the division.



The budget contains significant costs, approved by the Board on March 21 2006, associated with the funding of a Tax Collector satellite office in Victorville at-home phone support, and in-office staff, which includes the addition of 16.0 support staff. These costs include salaries and benefits in the amount of \$898,074 and services and supplies in the amount of \$65,700. These increased costs require an additional \$963,774 in on-going general fund financing. The additional staff include the following: 1.0 Business System Analyst III, 1.0 System Support Analyst III, 1.0 Fiscal Specialist, 1.0 Fiscal Assistant, 4.0 Office Assistant III, 2.0 Office assistant II and 6.0 Contracted Office Assistant II positions. In addition, the Board approved on December 13, 2005 the addition of 1.0 Business Application Manager for the Unified Property Tax system. Budgeted staffing was also adjusted to reflect the addition of 1.0 Office Assistant III, 1.0 Accounting Technician and 0.5 extra help positions to support the Tax Collector excess proceeds and the Treasurer Division.

Budgeted revenues for 2006-07 are \$1,935,217 less than the prior year's budget. The decrease is primarily the result of a change in accounting methodology related to the recording of revenues received as reimbursement for the management of the treasury pool. These revenues will be budgeted and received by the County Administrative Office as countywide discretionary revenue instead of the Treasurer-Tax Collector/Public Administrator. The decreased revenue in the Treasurer-Tax Collector/Public Administrator's general fund budget will be replaced by an additional \$2,219,195 in general fund financing.

### FINAL BUDGET CHANGES

The Board approved an appropriation increase of \$3,000 and revenue increase of \$1,980 for Fleet Management rate adjustments.

The Board approved an appropriation increase of \$4,570 for the reclassification of an Office Assistant III to an Office Specialist.

PERFORMANCE MEASURES		
Description of Performance Measure	2005-06 Actual	2006-07 Projected
County Investment pool rating.	N/A	Moody's - Aaa, Standard and Poor's - AAAf, Fitch - AAA
Meet or exceed the average collection rate of comparable counties for secured property taxes.	N/A	> or = 97.6% secured property
Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	N/A	> or = 94.9% unsecured
Increase in number of electronic property tax payments through E-check and credit card.	N/A	10% (5,000)
Decrease in the average amount of time necessary to close the investigation decedents.	N/A	3%
Decrease in the average amount of time necessary to close the administration of estates.	N/A	3%

